



ARIZONA DEPARTMENT OF EDUCATION

1535 W. Jefferson St. • Phoenix, AZ 85007

Phone 602-542-5393 / 1-800-352-4558

Tom Horne

Superintendent of
Public Instruction

URGENT FINAL NOTICE!! **MEMORANDUM**

TO: Selected Institutions of Higher Education, State and Local Government,
Indian Tribes, and Other Nonprofit Organizations

FROM: Gary Holland, Audit Manager, Arizona Department of Education

DATE: January 26, 2009

RE: **Federal Grant Audit Evaluation Form OVERDUE**

Pursuant to Federal O.M.B. Circular No. A -133, ADE requires **ALL ENTITIES** who receive federal funds passed-through ADE to complete an annual **Audit Evaluation form**. **The completed form can be returned via fax or email (preferred) to the ADE Audit Unit no later than February 13, 2009.** It is imperative that **ALL federal funds** expended by your agency be listed, regardless of whether those funds are received through ADE or another source. ADE

Any entity who fails to be compliant, per ADE Single Audit Policy No. GE-24, ADE can impose the following sanctions:

- **Withhold a percentage of Federal awards until the audit is completed satisfactorily**
- **Withhold or disallow overhead costs**
- **Suspend Federal awards until the audit is completed; or Terminate the Federal award**

The Federal Grant Audit Evaluation form can be accessed from the ADE Grants Management web page at https://www.ade.az.gov/gme/Additional_Information/Add_Info_downloads/AuditEvaluationMemo.pdf. The Audit Evaluation link contains this memorandum, along with the Evaluation form and detailed instructions on how it must be completed and **FAXED to: (602) 542-4056; or EMAIL audits@azed.gov**

SINGLE AUDIT REMINDER NOTICE (where applicable):

ALL entities who have expended \$500,000 or more in federal funds within its fiscal year are required to have an independent single audit performed. **For entities with a fiscal year end of June 30, 2008, an electronic copy of your single audit must be sent to the ADE Audit Unit no later than March 31, 2009.**

If you have received federal funds from sources other than ADE and have questions about your organization's audit obligations under Circular A-133, you may wish to contact the grantor of those federal funds or your independent auditor. For assistance in completing the attached audit evaluation form, please contact Joy Moore, ADE-Audit Unit, at (602) 364-3519. Thank you for your timely response.

Annual Audit Evaluation Form for Fiscal Year 2008

Return To:	Arizona Department of Education Audit Unit 1535 W. Jefferson Street, Bin #19 Phoenix, AZ 85007 (602) 364-3518 Fax (602) 542-4056 Email: audits@azed.gov		Audit Evaluation Organizations Receiving Federal Assistance Through The Arizona Department of Education
	Data Supplied By:	(If Known—An entity that receives funds from the Arizona Dept. of Education receives a six digit County-Type-District CTD Number) 1. CTD # - - (County-Type-District)	
(Name of <u>Parent Organization</u> —If you are a <i>SUBSIDIARY</i> organization, list the <i>PARENT</i> organization here) 2.			
(Organization Name) 3.			
(Address) 4.			
<div style="display: flex; justify-content: space-between;"> City State Zip </div> 5.			
(Name of Agency Representative—PRINT) 6.		(Title—PRINT) 7.	
(Telephone) 7. Area Code: () Number: - Extension #:			
8. Email Address:			
9. If you did not expend Federal Funds for this year, check this block. []			
10. Ending date of your FISCAL year:			
(Type of Organization) 11. [] Nonprofit [] Local Government [] Indian Tribe [] For Profit (Check appropriate box to indicate your type of organization. If you are a FOR PROFIT organization, check the "For Profit" box, and return the evaluation—you do not have to complete the rest of the evaluation. Audit Requirements for "For Profit" organizations are specified in your contract.)			
12. (List ALL Entities Covered by the Single (A-133) audit.)			
13. (Certification—Signature of official completing this form. I certify that the information on this form is true and correct to the best of my knowledge. If our total annual federal expenditures exceed \$500,000.00 for the fiscal year our organization will submit a copy of our audit report to the Arizona Department of Education, Audit Unit, within 30 days of our receiving the completed report from our independent auditors.			
Form)		_____ (Signature of Official Completing	
		_____ (Print Name)	
		_____ (Print Title of Official)	

(Form Continued on Page -2-

Annual Audit Evaluation Form for Fiscal Year 2008

Instructions

Information on this page concerns expenditures from federal financial assistance funds received by your organization and made during the fiscal year reported in Box 9 of Page 1. Federal financial assistance includes awards, grants, contracts, loans, guarantees, direct appropriations, or non-cash assistance received directly from federal departments or agencies, or "passed through" state or local governments or another nonprofit organization. List the information for each federal program separately. If you have more federal programs than space provided, Page 2 can be copied and used to record the additional programs.

Column 1 List the name of the federal program in which you are participating.

Column 2	Indicate the Catalog of Federal Domestic Assistance (CFDA) Number assigned to the federal program from which you expended money during the fiscal year. If you need assistance with the CFDA numbers, contact your independent auditor or if your organization has an A-133 audit refer to the Schedule of Financial Awards or Schedule of Financial Assistance in your audit report. The CFDA number is available on the internet at: http://cfda.gov/public/faprs.htm
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Column 3	Indicate the department or agency that provided the federal financial assistance. List the federal, state or local government agency or other nonprofit agency that issued the federal funds to you.
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Column 4	List the amount of monies you have expended or expect to expend from this federal program during the fiscal year you designated in Box 10 of the audit evaluation. This amount should include payments made from previous years' funding that you were allowed to carry forward to this year.
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[illegible]

		<u>Example of Page 2 Evaluation</u>	
Col. 1	Col. 2	Col. 3	Col. 4
Federal Program	Federal CFDA Number	Federal Department/State Agency Providing Direct and/or Pass-Through Financial Assistance	Amount Paid From Federal Funds for Fiscal Year (omit cents)
School Lunch	10.555	Arizona Department of Education	\$123,453
Ind. Child Wel.	15.103	U.S. Department of Interior-Bureau of Indian Affairs	\$ 67,800
Title XX	13.667	City of Tucson	\$121,418
		Total Federal Expenditures	\$312,761